

## **Town of Bethlehem Reassessment**

**Docket No.: 20636-05RA**

### **ORDER**

After receiving, on May 5, 2005, a letter authored by Tina M. Riendeau raising concerns about the recently completed 2004 reassessment in the “Town” of Bethlehem, the board directed its RSA 71-B:14 review appraisers to investigate the thoroughness of the 2004 reassessment and submit a report. On September 2, 2005 the “Appraiser’s Show Cause Report” (“Report”) was filed which discussed the reassessment documentation and analyzed the assessment equity that resulted from the reassessment.

The Report raises a number of concerns including the inconsistent establishment and application of neighborhoods and base land values, the lack of a neighborhood map, inconsistent and incomplete notes on the assessment-record cards for land condition factors and the observation the replacement cost estimates for buildings were approximately \$10 per square foot higher than general construction costs contained in Marshall & Swift Cost Service. The Report also contains a ratio study stratified by various land uses which analyzed sales that occurred from April 1, 2004 through May 6, 2005 adjusted for market appreciation back to the reassessment date of April 1, 2004. The ratio study, while indicating an acceptable overall median ratio of 1.02, has a coefficient of dispersion (“COD”) of 20.06 for all 123 valid sales utilized during the

time period of the study. The stratified analysis of all residential land sales (57) indicates an even higher unacceptable COD of 25.50.

The concerns discussed in the Report and summarized in the previous paragraph raise a question of the adequacy of the 2004 reassessment. The Town and its assessing contractor shall, within thirty (30) days of the clerk's date on this Order respond, copying those listed in the certification below, to the validity of these concerns and outline any plans for remedying them. After reviewing the Town's response, the board will determine whether sufficient cause exists for the board to schedule a hearing in accordance with TAX 208.05 to determine whether the board should order a reassessment or some other remedy pursuant to its RSA 71-B:16 authority.

SO ORDERED

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

**Certification**

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Town of Bethlehem, Chairman, Board of Selectmen, Post Office Box 189, Bethlehem, New Hampshire 03574; Tina M. Riendeau, 749 Prospect Street, Bethlehem, New Hampshire 03574; Brett S. Purvis, 1195 Acton Ridge Road, Acton, Maine 04001, contracted assessor; and Guy Petell, Manager, DRA, Bureau of Assessments, Post Office Box 457, Concord, New Hampshire 03302-0457, Interested Party.

Date: September 27, 2005

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Anne M. Stelmach, Clerk